

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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In re: :
 : Chapter 13
 PAULINE JONES-BIBBS, :
 : Case No. 22-12594 (AMC)
 Debtor. :
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**THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE ASHELY M. CHAN:

AND NOW, comes the City of Philadelphia and Water Revenue Bureau (collectively, the “City”), secured and priority creditors in the above-captioned case, by and through Counsel, Megan N. Harper, Senior Attorney, pursuant to Bankruptcy Code §§ 1308, 1322 and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (“Plan”) of the above-captioned debtor (“Debtor”). The City avers the following in support thereof:

1. On September 28, 2022, Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.
2. On December 6, 2022, the City filed a secured claim for water/sewer service in the amount of Seven Thousand Nine Hundred Sixty-Two Dollars and Six Cents (\$7,962.06) (“Water Claim”). A copy of the Water Claim is attached hereto as **Exhibit A**.
3. On March 7, 2023, the City filed a secured claim totaling Twenty-Three Thousand Seven Hundred Thirty-Five Dollars and Seventy-Five Cents (\$23,735.75) for real estate taxes, judgments and liens (“Tax Claim”). The Tax Claim includes an unliquidated claim for business taxes. A copy of the Claim is attached hereto as **Exhibit B**.

4. The unliquidated portion of the Claim is for Business Income & Receipts Taxes and Net Profit Taxes for which Debtor failed to file a return.

5. As neither Debtor nor another party in interest has objected to the Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

6. As of March 13, 2023, Debtor has failed to file the following required tax returns:

Business Income and Receipts Tax returns for period: 12/31/2019, 12/31/2020, 12/31/2021 & 12/31/2022;

Net Profit Tax returns for period: 12/31/2019, 12/31/2020, 12/31/2021 & 12/31/2022.

7. On October 10, 2022, Debtor filed the Plan, which fails to provide for payment of the Tax Claim and Water Claim in the correct amount. A copy of the Plan is attached hereto as **Exhibit C**.

8. In addition, a proposed plan must “provide for the full payment...of all claims entitled to priority” unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

9. The Plan should not be confirmed as Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

10. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: April 3, 2023

By: /s/ Megan N. Harper

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